

Mississippi Department of Revenue
Summary of Transfers
September 2021

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2022 were \$594,979,722 which is an increase of \$81,322,710 or 15.83% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2021 were \$1,596,310,238 which is an increase of \$108,329,722 or 7.28% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2022 were \$830,737,304 which is an increase of \$111,665,665 or 15.53% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2021 were \$2,368,796,352 which is an increase of \$192,229,796 or 8.83% from the same period of the prior year.

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	September 2021	September 2020	7/1/21 to 9/30/21	7/1/20 to 9/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$164,082,053	\$164,409,443	\$589,989,125	\$440,517,572	\$149,471,553	33.93%
Public School Building Fund	1,666,666	1,666,666	4,999,998	4,999,998	0	0.00%
Municipalities	45,317,101	40,016,537	135,577,161	123,542,069	12,035,093	9.74%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,504,569	2,046,049	4,792,184	6,524,509	(1,732,326)	-26.55%
School Ad Valorem	5,847,216	5,606,242	19,855,649	18,499,703	1,355,946	7.33%
Education Enhancement	27,568,110	22,447,738	79,754,931	74,288,321	5,466,610	7.36%
Mississippi Fair Commission	23,523	12,916	31,269	17,276	13,993	81.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,148,809	18,055,738	59,610,220	55,493,194	4,117,026	7.42%
Department of Agriculture	18,701	42,149	93,459	151,833	(58,375)	-38.45%
Sales Tax (Telecommunications 7%)	421,018	489,753	1,359,540	1,407,277	(47,737)	-3.39%
Airport Parking	59,424	45,710	161,550	76,224	85,326	111.94%
Capitol Complex Improvement Fund	827,268	743,202	2,487,928	2,020,958	466,971	23.11%
Sales Tax Incentive Fund - Economic Redevelopment	105,325	85,855	329,961	217,715	112,245	51.56%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	787,261	625,046	3,594,112	1,625,300	1,968,812	121.14%
MS Development Authority Tourism Advertising Fund	1,177,451	622,799	3,132,341	1,530,422	1,601,919	104.67%
MDA Training Grant	0	150,000	0	450,000	(450,000)	-100.00%
State Aid Road Fund	250,000	250,000	750,000	750,000	0	0.00%
Total Sales Tax Transfers	\$268,804,494	\$257,315,845	\$906,519,428	\$732,112,371	\$174,407,058	23.82%
Use Tax Transferred to:						
General Fund	\$55,333,274	\$56,501,182	\$114,503,873	\$110,113,946	\$4,389,927	3.99%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,842,667	5,969,884	20,960,220	16,545,330	4,414,889	26.68%
School Ad Valorem	1,417,333	1,791,455	4,000,000	3,949,715	50,285	1.27%
Education Enhancement	8,859,336	7,172,981	19,274,203	15,837,808	3,436,395	21.70%
Local Bridge Replacement & Rehabilitation Fund	3,364,156	2,313,900	9,164,738	4,905,437	4,259,301	86.83%
Modernization Use Tax County Fund	7,092,469	3,941,700	18,494,214	8,402,941	10,091,273	120.09%
Modernization Use Tax City Fund	7,092,469	3,941,700	18,494,214	8,402,941	10,091,273	120.09%
Total Use Tax Transfers	\$90,001,704	\$81,632,802	\$204,891,461	\$168,158,118	\$36,733,343	21.84%
Individual Income Tax Transferred to:						
General Fund	\$209,397,133	\$177,694,589	\$567,335,104	\$594,385,190	(\$27,050,086)	-4.55%
Income Tax-Withheld-Job Incentive/Advantage	0	0	3,014,015	756,912	2,257,103	298.20%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	74,650	0	1,053,840	543,211	510,629	94.00%
MMEIA Rebate Fund	0	0	1,599,039	1,524,804	74,235	4.87%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	93,217	23,410	69,807	298.20%
Refund Account	10,650,344	9,958,128	44,646,469	59,115,403	(14,468,935)	-24.48%
Total Individual Income Tax Transfers	\$220,122,127	\$187,652,717	\$617,741,683	\$656,348,931	(\$38,607,247)	-5.88%
Corporate Tax Transferred to:						
General Fund	\$127,114,201	\$78,258,644	\$151,201,543	\$179,824,881	(\$28,623,339)	-15.92%
Economic Redevelopment Incentive Corporate Fund	0	0	124	78,301	(78,177)	-99.84%
Refund Account	3,194,249	3,622,073	22,943,619	11,234,271	11,709,348	104.23%
Total Corporate Tax Transfers	\$130,308,450	\$81,880,717	\$174,145,286	\$191,137,453	(\$16,992,168)	-8.89%
Insurance Premium Tax Transferred to:						
General Fund	\$230,734	\$1,041,271	\$41,138,628	\$39,252,053	\$1,886,575	4.81%
Municipalities	963	0	778,797	721,903	56,894	7.88%
County Fire Protection	963	0	778,797	721,903	56,894	7.88%
City of Jackson	79	0	64,010	59,324	4,686	7.90%
Total Ins. Premium Tax Transfers	\$232,738	\$1,041,271	\$42,760,232	\$40,755,184	\$2,005,049	4.92%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,752,306	\$9,766,920	\$43,578,165	\$34,349,848	\$9,228,317	26.87%
Gaming License & Taxes (Counties & Cities)	7,984,064	6,696,359	28,300,082	21,430,776	6,869,306	32.05%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	669,513	422,419	1,242,773	626,167	616,606	98.47%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$24,405,883	\$19,885,698	\$82,121,020	\$65,406,791	\$16,714,229	25.55%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	September 2021	September 2020	7/1/21 to 9/30/21	7/1/20 to 9/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,994,116	\$12,398,163	\$35,993,703	\$38,025,615	(\$2,031,911)	-5.34%
Total Tobacco Tax Transfers	\$11,994,116	\$12,398,163	\$35,993,703	\$38,025,615	(\$2,031,911)	-5.34%
Beer and Wine Tax transferred to:						
General Fund	\$2,516,967	\$2,514,333	\$7,451,097	\$7,866,564	(\$415,466)	-5.28%
Total Beer and Wine Tax Transfers	\$2,516,967	\$2,514,333	\$7,451,097	\$7,866,564	(\$415,466)	-5.28%
ABC Collections transferred to:						
General Fund	\$7,886,181	\$8,137,021	\$24,822,963	\$25,628,303	(\$805,339)	-3.14%
Counties	18,871	19,925	71,957	59,648	12,310	20.64%
Municipalities	269,429	214,612	827,678	619,807	207,871	33.54%
Department of Mental Health	807,281	830,558	2,525,479	2,609,415	(83,936)	-3.22%
ABC Sales & Service Outside State Agencies	10,529	17,668	37,085	57,179	(20,094)	-35.14%
Total ABC Transfers	\$8,992,292	\$9,219,784	\$28,285,163	\$28,974,351	(\$689,189)	-2.38%
Oil Severance Tax Transferred to:						
General Fund	\$2,200,308	\$1,358,242	\$6,496,534	\$3,815,709	\$2,680,825	70.26%
Counties	834,802	494,085	2,403,887	1,117,307	1,286,580	115.15%
Total Oil Severance Tax Transfers	\$3,035,110	\$1,852,327	\$8,900,421	\$4,933,016	\$3,967,405	80.43%
Gas Severance Tax Transferred to:						
General Fund	\$253,232	\$108,279	\$635,595	\$384,412	\$251,183	65.34%
Counties	82,528	91,963	270,744	159,111	111,633	70.16%
Total Gas Severance Tax Transfers	\$335,760	\$200,242	\$906,339	\$543,523	\$362,815	66.75%
Installment Loan Tax transferred to:						
General Fund	\$162,024	\$7,353	\$3,784,461	\$2,795,004	\$989,457	35.40%
Total Installment Loan Tax Transfers	\$162,024	\$7,353	\$3,784,461	\$2,795,004	\$989,457	35.40%
Privilege Tax Transferred to:						
General Fund	\$779,173	\$1,173,850	\$2,036,255	\$3,696,896	(\$1,660,641)	-44.92%
Highway Department	4,187,649	5,001,668	12,296,902	11,862,864	434,038	3.66%
4-Lane Highway Project	1,637,656	1,727,648	5,000,696	5,345,801	(345,105)	-6.46%
Highway Department Hybrid/Electric	117,326	98,318	326,531	279,406	47,125	16.87%
State Aid Roads Hybrid/Electric	21,514	18,447	60,424	52,302	8,122	15.53%
Counties	2,393,998	2,122,963	10,640,508	10,193,813	446,695	4.38%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,060,328	1,132,046	3,236,521	3,527,515	(290,994)	-8.25%
Mississippi Burn Care Fund	96,381	96,730	285,839	296,442	(10,603)	-3.58%
New Capitol R & R	60,817	61,511	194,010	192,614	1,396	0.72%
DOR Special Tag Fees	13,522	13,782	40,498	41,860	(1,363)	-3.25%
Mailing Fees	87,891	92,826	268,648	271,379	(2,731)	-1.01%
Apportioned Tags	0	2,354	0	7,030	(7,030)	-100.00%
Distinctive License Tag Fees	646,855	659,661	1,898,389	1,988,961	(90,572)	-4.55%
License Tag Acquisition Fund	338,943	0	1,376,742	0	1,376,742	0.00%
Total Privilege Tax Transfers	\$11,442,053	\$12,201,806	\$37,681,715	\$37,767,974	(\$86,259)	-0.23%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	0	0	0	0.00%
Nuclear Plant in Lieu (Cities)	0	0	0	0	0	0.00%
Total Nuclear In Lieu Transfers	\$0	\$0	\$0	\$0	\$0	0.00%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	September 2021	September 2020	7/1/21 to 9/30/21	7/1/20 to 9/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$169	\$0	\$507	\$315	\$192	60.84%
General Fund: Compressed Gas	18,358	17,942	48,324	44,658	3,666	8.21%
General Fund: Natural Gas	99,797	69,106	231,899	187,598	44,302	23.62%
Highway Department	26,826,862	26,102,970	80,545,721	79,271,496	1,274,225	1.61%
State Aid Road Fund	4,744,951	4,656,316	14,791,087	14,676,494	114,593	0.78%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,909,940	3,824,755	38,388,754	35,829,721	2,559,032	7.14%
Road Protection - Coast Counties	306,925	307,352	919,215	873,990	45,225	5.17%
Seawall - Coast Counties	545,668	546,403	1,634,298	1,553,791	80,506	5.18%
Miss. Groundwater Protection Trust Fd.	0	858,621	0	2,472,250	(2,472,250)	-100.00%
MDOT Miss. Groundwater Protection Trust Fd.	887,187	0	2,644,232	0	2,644,232	0.00%
Dept of Ins Propane Education Fund	7,086	6,926	18,653	17,238	1,415	8.21%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	118,779	70,691	350,799	216,971	133,828	61.68%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	257	251	676	625	51	8.21%
Railroad Revitalization Fund	14,436	14,492	41,122	35,979	5,144	14.30%
IFTA Tax	115,785	5,414	2,541,948	1,684,984	856,964	50.86%
Total Petroleum Tax Transfers	\$37,596,201	\$36,481,237	\$151,659,278	\$146,368,154	\$5,291,124	3.61%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$475,685	\$583,910	(\$108,225)	-18.53%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$158,562	\$194,637	\$475,685	\$583,910	(\$108,225)	-18.53%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$0	\$20,257	(\$20,257)	-100.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$20,257	(\$20,257)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$987	\$0	\$987	0.00%
Timber Severance - Counties	65,219	70,125	195,268	200,913	(5,645)	-2.81%
Timber Severance - Forest Resources	259,944	280,366	780,217	804,495	(24,278)	-3.02%
Total Timber Severance Tax Transfers	\$325,163	\$350,491	\$976,471	\$1,005,408	(\$28,936)	-2.88%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$94,875	(\$94,875)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$94,875	(\$94,875)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,135	\$1,037	\$6,520,079	\$6,353,163	\$166,916	2.63%
Total Regulatory Fees	\$1,135	\$1,037	\$6,520,079	\$6,353,163	\$166,916	2.63%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,000	\$24,964	\$36	0.14%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,000	\$24,964	\$36	0.14%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$3	\$0	\$3	0.00%
Gross Railroad Regulation	0	0	135,279	193,228	(57,949)	-29.99%
Total Railroad Regulatory	\$0	\$0	\$135,281	\$193,228	(\$57,947)	-29.99%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$5,000	\$40,707	\$14,783	\$25,924	175.36%
Total Fantasy Sports Tax Transfers	\$0	\$5,000	\$40,707	\$14,783	\$25,924	175.36%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	September 2021	September 2020	7/1/21 to 9/30/21	7/1/20 to 9/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$622,354	\$627,183	\$2,055,214	\$2,552,602	(\$497,388)	-19.49%
Total Casual Auto Sales Tax Transfers	\$622,354	\$627,183	\$2,055,214	\$2,552,602	(\$497,388)	-19.49%
Title Fees Transferred to:						
DOR Title Fees	\$842,907	\$901,110	\$2,695,369	\$2,877,318	(\$181,949)	-6.32%
Total Title Fees Transfers	\$842,907	\$901,110	\$2,695,369	\$2,877,318	(\$181,949)	-6.32%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$101,237	\$134,693	\$343,327	\$549,666	(\$206,339)	-37.54%
Total ATV/ Motorcycle Fees Transfers	\$101,237	\$134,693	\$343,327	\$549,666	(\$206,339)	-37.54%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$746,303	\$661,891	\$2,197,926	\$2,164,460	\$33,466	1.55%
Prepaid Wireless E911 Fee	15,231	13,508	44,857	44,174	684	1.55%
Total Prepaid Wireless E911	\$761,534	\$675,399	\$2,242,784	\$2,208,634	\$34,150	1.55%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$129,513	\$127,874	\$388,742	\$376,857	\$11,885	3.15%
Total E911 Telephone Minimum Standards Service Charge	\$129,513	\$127,874	\$388,742	\$376,857	\$11,885	3.15%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	178	1,976	3,074	13,871	(10,797)	-77.84%
Total Rail Car in Lieu	\$178	\$1,976	\$3,074	\$13,871	(\$10,797)	-77.84%
City Utility Tax						
Gross City Utility Tax	\$28,985	\$27,732	\$89,945	\$83,761	\$6,184	7.38%
City Utility Fee	1,526	1,460	4,734	4,408	326	7.39%
Total City Utility	\$30,510	\$29,191	\$94,679	\$88,169	\$6,510	7.38%
Special Levy transferred to:						
Cities / Counties / Local Government Project Occupancy	\$12,545,147	\$9,545,063	\$36,555,637	\$27,278,506	\$9,277,132	34.01%
Mississippi Telecommunication Facility	64,158	54,044	196,190	128,949	67,241	52.15%
Special Levy / Occupancy Collection Fee	47,301	43,008	147,717	133,188	14,529	10.91%
Total Special Levy	\$359,839	\$269,624	\$1,051,359	\$767,332	\$284,026	37.01%
Total Special Levy	\$13,016,446	\$9,911,739	\$37,950,903	\$28,307,975	\$9,642,928	34.06%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$25	\$21,818	\$2,462,635	\$1,897,387	\$565,249	29.79%
Environment Protection Trust Fund	25	21,818	2,462,635	1,897,386	565,249	29.79%
Total Non-Hazardous Waste	\$50	\$43,636	\$4,925,271	\$3,794,773	\$1,130,498	29.79%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$80	\$11,100	(\$11,021)	-99.28%
Hazardous Waste - Perpetual Care & Maint.	0	0	93	12,950	(12,858)	-99.28%
Hazardous Waste - Minimization Fund	0	0	93	12,950	(12,858)	-99.28%
Total Hazardous Waste	\$0	\$0	\$265	\$37,001	(\$36,736)	-99.28%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$258,797	\$262,751	\$790,741	\$819,088	(\$28,347)	-3.46%
DOR Collection Fee	13,620	13,829	41,617	43,110	(1,493)	-3.46%
Total Waste Tire	\$272,417	\$276,580	\$832,358	\$862,198	(\$29,840)	-3.46%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$4,292,439	\$737,855	\$5,437,071	\$4,463,322	\$973,749	21.82%
Special Agent Fees	159,107	153,205	532,807	200,237	332,570	166.09%
Amusement Ride Fees	0	0	200	0	200	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	20	0	20	0.00%
Sales and Services Outside	21,783	51,136	130,706	136,888	(6,182)	-4.52%
Cash Bond	52,050	564,600	149,050	613,409	(464,359)	-75.70%
Total Other Miscellaneous Agency Transfers	\$4,525,379	\$1,506,797	\$6,249,854	\$5,413,856	\$835,998	15.44%
Summary:						
Transfers to the General Fund	\$594,979,722	\$513,657,013	\$1,596,310,238	\$1,487,980,516	\$108,329,722	7.28%
Transfers to Other than the General Fund	\$235,757,582	\$205,414,626	\$772,486,115	\$688,586,041	\$83,900,074	12.18%
Total Transfers	\$830,737,304	\$719,071,639	\$2,368,796,352	\$2,176,566,556	\$192,229,796	8.83%

Note: Figures may not add due to computer rounding.